



Trustees' Financial Summary

FY2015-16

Submit ID: 0848-22283587

48 Stillwater County

0848 Columbus Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Merridy Gauthier **Phone #:** (406) 322-5373

(Signature)

(Date)

Chair, Board of Trustees: Joe Morse

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
146	Title II Part A	FEDERAL	Federal	84.367
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
311	Title I Improving Basic Programs	FEDERAL	FEDERAL	84.010A
335	Medicaid	STATE	STATE	State
465	Contracts with OPI	FEDERAL		84.010
710	Misc. Local Revenue	LOCAL		
720	Misc. Local Revenue	LOCAL		
898	Misc Revenue	LOCAL	Local	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	289,635.54	101,476.73	417,507.69	43,885.81
02	Taxes Receivable - Real and Personal (120-149)	10,202.29	373.37	630.57	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				492.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	299,837.83	101,850.10	418,138.26	44,378.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,202.29	373.37	630.57	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	289,635.54	101,476.73	417,507.69	44,378.02
52	TOTAL FUND BALANCE/EQUITY	289,635.54	101,476.73	417,507.69	44,378.02
53	TOTAL LIABILITIES AND FUND BALANCE	299,837.83	101,850.10	418,138.26	44,378.02

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,484.58	162,700.11	29,094.97	67,920.20
02	Taxes Receivable - Real and Personal (120-149)	450.88			121.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,361.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,935.46	162,700.11	32,455.97	68,042.19
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	450.88			121.99
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,484.58	162,700.11	32,455.97	67,920.20
52	TOTAL FUND BALANCE/EQUITY	11,484.58	162,700.11	32,455.97	67,920.20
53	TOTAL LIABILITIES AND FUND BALANCE	11,935.46	162,700.11	32,455.97	68,042.19

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				10,889.55
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				10,889.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				10,889.55
52	TOTAL FUND BALANCE/EQUITY				10,889.55
53	TOTAL LIABILITIES AND FUND BALANCE				10,889.55

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	452,888.99	145.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	452,888.99	145.84		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	452,888.99	145.84		
52	TOTAL FUND BALANCE/EQUITY	452,888.99	145.84		
53	TOTAL LIABILITIES AND FUND BALANCE	452,888.99	145.84		

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,190.64	84,085.75		23,499.50
02	Taxes Receivable - Real and Personal (120-149)				1,304.11
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,190.64	84,085.75		24,803.61
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1,304.11
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,190.64	84,085.75		23,499.50
52	TOTAL FUND BALANCE/EQUITY	6,190.64	84,085.75		23,499.50
53	TOTAL LIABILITIES AND FUND BALANCE	6,190.64	84,085.75		24,803.61

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,272.39	13,581.17		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	33,272.39	13,581.17		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	33,272.39	13,581.17		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,272.39	13,581.17		
53	TOTAL LIABILITIES AND FUND BALANCE	33,272.39	13,581.17		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,499.08		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		13,499.08		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		13,499.08		
52	TOTAL FUND BALANCE/EQUITY		13,499.08		
53	TOTAL LIABILITIES AND FUND BALANCE		13,499.08		



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	337,908.96	234,379.11		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	337,908.96	234,379.11		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	337,908.96	234,379.11		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	337,908.96	234,379.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	337,908.96	234,379.11		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,342,101.75	1,294,554.92
	1190 Penalties and Interest on Taxes	1,766.98	1,162.55
	1510 Interest Earnings	3,283.13	3,618.58
	3110 Direct State Aid	1,307,470.98	1,351,392.53
	3111 Quality Educator	103,382.37	106,962.68
	3112 At Risk Student	5,540.36	6,545.74
	3113 Indian Education For All	10,342.80	10,544.40
	3114 American Indian Achievement Gap	3,400.00	5,125.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	99,049.26	98,193.85
	3116 Data For Achievement	7,605.00	10,100.00
	3118 Natural Resource Development	9,317.25	15,171.54
	3120 State Guaranteed Tax Base Aid	174,335.91	233,211.00
	3444 State School Block Grant	140,869.57	140,869.57
	3446 SB96 Block Grant Reimbursement	4,952.74	0.00
910			
	6100 Material Prior Period Revenue Adjustments	18,038.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,231,456.52	3,277,452.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,361,836.69	1,398,685.39
			2XX Personal Services - Employee Benefits	274,527.94	286,359.34
			3XX Purchased Professional and Technical Services	1,252.79	1,245.31
			4XX Purchased Property Services	1,923.65	2,356.39
			5XX Other Purchased Services	2,805.30	200.00
			6XX Supplies and Materials	55,831.11	85,006.95
			810 Dues and Fees	331.50	1,749.91
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	90,611.30	83,507.64
			2XX Personal Services - Employee Benefits	14,119.90	14,479.53
			3XX Purchased Professional and Technical Services	0.00	208.50
			5XX Other Purchased Services	227.50	499.97
			6XX Supplies and Materials	575.61	761.66
		222X	Educational Media Services		
			1XX Personal Services - Salaries	38,047.48	84,036.97
			2XX Personal Services - Employee Benefits	6,907.38	17,602.29

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	33,715.02	32,524.40
			5XX Other Purchased Services	4,346.76	7,907.88
			6XX Supplies and Materials	17,112.24	34,197.22
			810 Dues and Fees	0.00	125.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	79,264.83	49,000.08
			2XX Personal Services - Employee Benefits	4,572.35	8,762.75
			3XX Purchased Professional and Technical Services	433.13	404.50
			5XX Other Purchased Services	7,939.54	4,629.61
			6XX Supplies and Materials	2,619.98	2,282.74
			810 Dues and Fees	4,119.47	4,617.23
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	227,142.55	236,433.67
			2XX Personal Services - Employee Benefits	44,885.86	42,331.52
			4XX Purchased Property Services	1,099.50	1,639.69
			5XX Other Purchased Services	7,008.56	6,232.02
			6XX Supplies and Materials	20,085.46	22,642.59
			7XX Property and Equipment Acquisition	44,940.00	0.00
			810 Dues and Fees	2,741.50	2,969.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	57,958.23	73,065.43
			2XX Personal Services - Employee Benefits	7,369.52	11,717.86
			3XX Purchased Professional and Technical Services	3,573.06	3,479.25
			4XX Purchased Property Services	224.75	0.00
			5XX Other Purchased Services	9,999.22	9,689.23
			6XX Supplies and Materials	1,909.17	3,578.71
			7XX Property and Equipment Acquisition	8,015.00	0.00
			810 Dues and Fees	111.00	229.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	138,046.52	147,562.91
			2XX Personal Services - Employee Benefits	41,945.98	40,467.78
			3XX Purchased Professional and Technical Services	14,209.61	11,403.29
			4XX Purchased Property Services	93,618.47	103,553.43
			5XX Other Purchased Services	17,500.00	17,500.00
			6XX Supplies and Materials	46,502.17	34,863.41
			810 Dues and Fees	760.88	568.50
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	67,197.25	30,561.69
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	205,019.31	209,762.17
			2XX Personal Services - Employee Benefits	40,844.73	53,058.64

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	204.83	1,991.25
			5XX Other Purchased Services	119.66	83.57
			6XX Supplies and Materials	9,963.94	8,947.75
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	8,490.98	9,899.16
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	14,083.44	14,650.64
			2XX Personal Services - Employee Benefits	2,485.60	2,726.70
			4XX Purchased Property Services	0.00	199.59
			6XX Supplies and Materials	1,732.34	2,742.97
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,305.00	2,421.50
			2XX Personal Services - Employee Benefits	76.16	8.99
			4XX Purchased Property Services	2,093.65	6,504.85
			6XX Supplies and Materials	0.00	430.70
			810 Dues and Fees	1,086.25	0.00
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	28,143.52	28,956.07
			2XX Personal Services - Employee Benefits	69.65	304.07
			3XX Purchased Professional and Technical Services	0.00	23.25
			4XX Purchased Property Services	3,399.25	6,899.40
			5XX Other Purchased Services	0.00	251.91
			6XX Supplies and Materials	159.04	722.55
910	Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	1,387.22	0.00
			2XX Personal Services - Employee Benefits	1,081.36	688.90
			4XX Purchased Property Services	493.27	196.07
			5XX Other Purchased Services	223.71	541.97
			6XX Supplies and Materials	10,559.80	0.00
			810 Dues and Fees	422.05	0.00
999	Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	10,975.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,205,385.49	3,273,653.91



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					353,034.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,277,452.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,273,653.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	67,197.25	(4b)	-67,197.25	
					-67,197.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					289,635.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	79,155.56	45,453.95
	1190 Penalties and Interest on Taxes	115.83	54.88
	1510 Interest Earnings	743.00	658.87
	1900 Other Revenue from Local Sources	0.00	43.45
	2220 County On-Schedule Trans Reimb	44,771.12	55,770.63
	3210 State On-Schedule Trans Reimb	44,771.14	55,770.63
	3444 State School Block Grant	5,875.94	5,875.94
	3446 SB96 Block Grant Reimbursement	295.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>175,728.09</u>	<u>163,628.35</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	104,625.73	103,350.87
			2XX Personal Services - Employee Benefits	11,561.13	14,662.20
			3XX Purchased Professional and Technical Services	5,968.77	6,987.99
			4XX Purchased Property Services	7,640.70	6,701.86
			5XX Other Purchased Services	11,124.63	10,605.73
			6XX Supplies and Materials	25,303.71	25,344.20
			810 Dues and Fees	253.75	62.50
	280 Special Education - Local and State				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	5,190.88	6,972.34
			2XX Personal Services - Employee Benefits	13.38	28.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>171,682.68</u>	<u>174,716.12</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					112,564.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163,628.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					174,716.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,476.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	79,544.86	79,493.53
	1190 Penalties and Interest on Taxes	120.57	71.74
	1510 Interest Earnings	2,909.46	3,276.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		82,574.89	82,841.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	49,750.00	58,525.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,750.00	58,525.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					393,191.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,841.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,525.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					417,507.69 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	261.14	346.04
	1611 National School Lunch Program	19,655.90	0.00
	1621 Lunch Sales	140,909.97	144,570.64
	3220 State Food Services Match	1,137.83	492.21
	4550 Federal Child Nutrition	79,228.88	87,051.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		241,193.72	232,460.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	81,193.50	73,404.82
			2XX Personal Services - Employee Benefits	15,875.53	19,081.08
			5XX Other Purchased Services	0.00	1,425.90
			6XX Supplies and Materials	131,995.10	127,892.26
			7XX Property and Equipment Acquisition	382.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				229,446.82	221,804.06

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	33,721.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	232,460.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	221,804.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,378.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		86.65	59,083.62
	1190 Penalties and Interest on Taxes		0.76	28.12
	1510 Interest Earnings		307.06	166.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			394.47	59,277.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	940.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,177.91	22,476.17
			2XX Personal Services - Employee Benefits	5,631.39	7,149.37
			5XX Other Purchased Services	9,680.00	27,554.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,489.30	58,120.10

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					10,326.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,277.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,120.10 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,484.58 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	478.20	812.96
	2240 County Retirement Distribution	482,500.00	449,380.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		482,978.20	450,192.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		221,810.79	233,430.27
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		14,803.32	13,736.59
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		5,595.24	13,277.78
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		33,888.14	7,994.53
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		35,015.02	35,998.79
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		7,860.20	10,330.73
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		20,443.06	22,004.06
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		20,487.60	15,155.61
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		34,934.08	36,430.76
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		405.51	544.37
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,305.97	2,397.24
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX Personal Services - Employee Benefits		376.30	395.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX Personal Services - Employee Benefits		4,203.47	4,623.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	12,660.78	10,918.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					414,789.48	407,238.25

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					119,745.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					450,192.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					407,238.25	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162,700.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,000.00
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	35,665.91
311	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	75,449.00
335	Medicaid	
	1900 Other Revenue from Local Sources	19,434.21
720	Misc. Local Revenue	
	1900 Other Revenue from Local Sources	5,813.65
898	Misc Revenue	
	1900 Other Revenue from Local Sources	5,095.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		159,458.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
146	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries		403.00
			2XX Personal Services - Employee Benefits		44.65
			3XX Purchased Professional and Technical Services		17,337.35
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		215.00
		146 Subtotal			18,000.00
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		25,482.32
			2XX Personal Services - Employee Benefits		11,558.68
		223 Subtotal			37,041.00
311	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		57,419.00
			2XX Personal Services - Employee Benefits		18,030.00
		311 Subtotal			75,449.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
335	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,890.00
			6XX Supplies and Materials		2,790.82
			335 Subtotal		5,680.82
465	Contracts with OPI				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			6XX Supplies and Materials		924.68
			465 Subtotal		924.68
710	Misc. Local Revenue				
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries		4,725.00
			2XX Personal Services - Employee Benefits		368.52
			710 Subtotal		5,093.52
720	Misc. Local Revenue				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		5,391.00
			2XX Personal Services - Employee Benefits		418.11
			720 Subtotal		5,809.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					147,998.13

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	20,995.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159,458.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	147,998.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,455.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II Part A	18,000.00	18,000.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	35,665.91	37,041.00	-1,375.09
311 Title I Improving Basic Programs	75,449.00	75,449.00	0.00
335 Medicaid	19,434.21	5,680.82	13,753.39
465 Contracts with OPI	0.00	924.68	-924.68
710 Misc. Local Revenue	0.00	5,093.52	-5,093.52
720 Misc. Local Revenue	5,813.65	5,809.11	4.54
898 Misc Revenue	5,095.44	0.00	5,095.44
Total	159,458.21	147,998.13	11,460.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,156.36	15,624.18
	1190 Penalties and Interest on Taxes	14.85	11.62
	1510 Interest Earnings	496.87	529.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,668.08	16,165.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7,065.67	3,335.49
			2XX	Personal Services - Employee Benefits	25.27	19.96
			3XX	Purchased Professional and Technical Services	420.00	420.00
			6XX	Supplies and Materials	0.00	9,765.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,510.94	13,540.45	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					65,295.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,165.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,540.45 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,920.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.60	87.25
	5300 Operating Transfers from Other Funds	10,975.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,978.60	87.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	78.18	166.10
			2XX	Personal Services - Employee Benefits	14.04	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	8.83
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	1,357.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,449.22	174.93	

Schedule Of Changes Worksheet				Fund Code 21
Beginning Fund Balance				10,977.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				87.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				174.93 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,889.55 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,588.44	3,404.79
	1900 Other Revenue from Local Sources	0.00	14,520.00
	2114 County Metal Mines License Taxes	170,617.43	116,055.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>173,205.87</u>	<u>133,980.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	42,733.00	0.00
			6XX	Supplies and Materials	0.00	8,783.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	13,108.98	16,975.51
			6XX	Supplies and Materials	0.00	1,200.00
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	23,760.06	15,641.57
			4XX	Purchased Property Services	3,512.30	0.00
			6XX	Supplies and Materials	867.50	500.00
			7XX	Property and Equipment Acquisition	15,341.93	24,015.96
		27XX	Student Transportation Services			
			4XX	Purchased Property Services	12,242.61	2,365.00
			6XX	Supplies and Materials	0.00	6,611.30
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	2,605.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				111,566.38	78,697.34	



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Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					397,605.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,980.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,697.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					452,888.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

25 - State Mining Impact Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 25

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.14	1.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.14</u>	<u>1.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 25

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 25

Beginning Fund Balance					144.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					145.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.54	47.87
	3281 State Technology Aid	3,047.66	3,043.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,070.20	3,091.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					3,098.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,091.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,190.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	437.85	630.04
	3445 State Combined Fund School Block Grant	27,071.48	27,071.48
	3447 SB96 Combined Block Grant Reimbursement	1,025.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,534.83	27,701.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	8,832.75
			6XX	Supplies and Materials	1,166.20	125.73
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			5XX	Other Purchased Services	2,500.00	0.00
			6XX	Supplies and Materials	890.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,556.80	8,958.48	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						65,342.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,701.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,958.48 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						84,085.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	167,799.52	165,201.92
	1190 Penalties and Interest on Taxes	226.89	147.02
	1510 Interest Earnings	592.69	715.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		168,619.10	166,063.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	145,000.00	150,000.00
			850	Interest on Debt	18,855.00	14,505.00
			860	Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					164,355.00	165,005.00

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					22,440.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					166,063.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,005.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,499.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	226.19	250.72
	1900 Other Revenue from Local Sources	1,419.95	4,221.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,646.14</u>	<u>4,472.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	3XX Purchased Professional and Technical Services			5,682.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,682.79</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	28,799.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,472.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,272.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	110.29	108.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>110.29</u>	<u>108.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	1,285.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			6XX Supplies and Materials	5,205.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,490.73</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					13,472.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,581.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	105.42	107.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>105.42</u>	<u>107.56</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance					13,391.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,499.08 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,580,802.71	1,682,579.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,985.43	57,281.80
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	133.80	2,761.11
XX	XXX 26XX 41X	Energy Utility Services	69,986.91	71,407.29
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	2,605.00
XX	XXX 4XXX 73X	Major Equipment-New	67,197.25	30,561.69
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	9,680.00	28,494.56



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	76,356.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	76,356.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	25,452.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	109,952.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	340,922.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	209,762.17	22,476.17	0.00	0.00	0.00
280	1XXX	2XX	53,058.64	7,149.37	0.00	0.00	0.00
280	1XXX	3XX	1,991.25	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	83.57	27,554.56	0.00	0.00	0.00
280	1XXX	6XX	8,947.75	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,899.16	0.00	0.00	0.00	0.00
Totals			283,742.54	57,180.10	0.00	0.00	0.00

340,922.64

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	325,142.03	0.00	0.00	0.00	325,142.03
Land Improvements	427,832.00	0.00	0.00	0.00	427,832.00
Buildings	3,029,894.57	0.00	0.00	0.00	3,029,894.57
Machinery and Equipment	994,129.70	0.00	147,677.31	149,212.73	992,594.28
Totals at Historical Cost	4,776,998.30	0.00	147,677.31	149,212.73	4,775,462.88
Depreciation					
Improvement Accum	155,791.76	0.00	21,391.58	0.00	177,183.34
Building Accum	1,454,142.79	0.00	63,326.32	0.00	1,517,469.11
Machinery and Equipment Accum	595,733.82	0.00	105,769.00	133,498.55	568,004.27
Total Accumulated Depreciation	2,205,668.37	0.00	190,486.90	133,498.55	2,262,656.72
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,571,329.93	0.00	-42,809.59	15,714.18	2,512,806.16

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	173,324.67	0.00	0.00	6,941.00	166,383.67	0.00	166,383.67
Total Governmental Activity							
Non-bond Long-Term Liabilities	173,324.67	0.00	0.00	6,941.00	166,383.67	0.00	166,383.67
Bond(s)							
04/08/2009	465,000.00	0.00	150,000.00	0.00	315,000.00	155,000.00	160,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	465,000.00	0.00	150,000.00	0.00	315,000.00	155,000.00	160,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	443,661.66	0.00	443,661.66
Net Pension - TRS	0.00	2,753,184.72	0.00	2,753,184.72